



NORFOLK

Office of the City Attorney

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February 23, 2016

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Miller Oil Co., Inc.

R-9

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Miller Oil Co., Inc. in the amount of \$624,684.00 based upon the overpayment of its Business Professional and Occupational License tax for the years 2012 through 2015, resulting in a refund due of \$624,684.00, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to be "B. Pishko", written over a horizontal line.

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

2/10/16mr

Form and Correctness Approved: *BAP*

By *[Signature]*
Office of the City Attorney

Contents Approved:

By *[Signature]*
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 624,684.⁰⁰ 1000 17 034 9185501
[Signature] Account
Director of Finance 2/17/16
Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO
ISSUE A REFUND TO MILLER OIL CO., INC. BASED
UPON THE OVERPAYMENT OF BUSINESS
PROFESSIONAL AND OCCUPATIONAL LICENSE TAXES
FOR TAX YEARS 2012 THROUGH 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined that business professional and occupational license taxes were erroneously overpaid by Miller Oil Co., Inc. for the tax years 2012 through 2015, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$624,684.00, plus interest; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$624,684.00 is hereby appropriated for a refund to Miller Oil Co., Inc. for tax years 2012 through 2015.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to Miller Oil Co., Inc. in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Miller Oil Company, Inc.

Account Number

75536/004979

February 18, 2016

Overview: This refund is the result of a BPOL tax amendment filed by the Miller Oil Company for the years 2012 through 2015. Miller Oil sells petroleum as a wholesaler to convenience stores owned or operated by third parties for resale to consumers and to institutional, commercial, government and industrial users. Miller Oil does not own or lease a petroleum storage facility in the City. Miller Oil over-reported and overpaid BPOL taxes to the City on the wholesale dealer sales and commercial fuel sales. Miller Oil is requesting the following refunds: \$142,045 for year 2015; \$141,448 for year 2014; \$162,349 for year 2013 and \$178,842 for year 2012. This refund request is consistent with Public Document 09-1(attached).

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

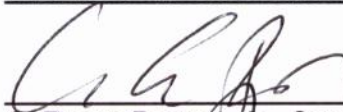
This refund reduces business license tax revenue by **\$624,684.00** for the 2016 fiscal year.

Conclusion:

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business license overpayment of **\$624,684.00**

Certification

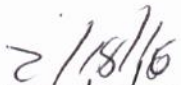
I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of **\$624,684.00** as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business License Taxes.**

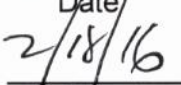


C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date


Date